

PORTFOLIO SUPPLEMENTARY ADDITIONAL  
ESTIMATES STATEMENTS 2023-24

APPROPRIATION BILL (NO. 5) 2023-2024  
AND  
APPROPRIATION BILL (NO. 6) 2023-2024

**TREASURY PORTFOLIO**

EXPLANATIONS OF SUPPLEMENTARY ADDITIONAL  
ESTIMATES 2023-24

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ISBN 978-1-925832-94-5

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Treasury acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



**THE HON JIM CHALMERS MP**  
**TREASURER**

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit these Portfolio Supplementary Additional Estimates Statements in support of the additional appropriations sought for the Treasury Portfolio, through Appropriation Bill (No. 5) 2023–2024 and Appropriation Bill (No. 6) 2023–2024.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jim Chalmers', with a long horizontal line extending to the right.

The Hon Jim Chalmers MP

## **Abbreviations and conventions**

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## **Enquiries**

Should you have any enquiries regarding this publication, please contact Ms Tarnya Gersbach, Chief Finance Officer, Department of the Treasury on (02) 6263 3807.

A copy of this document can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Supplementary  
Additional Estimate  
Statements**



# User Guide

The purpose of the 2023-24 Portfolio Supplementary Additional Estimates Statements (PSAES) is to inform Senators, Members of Parliament and the public of the proposed allocation of additional resources to government outcomes by entities within the portfolio.

The PSAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 5) 2023-2024 and Appropriation Bill (No. 6) 2023-2024. In this sense the PSAES is declared by the Appropriation Acts to be a 'relevant document' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

Appropriation Bill (No. 5) 2023-2024, which follows on from *Appropriation Act (No. 1)* tabled at Budget and *Appropriation Act (No. 3)* tabled at Additional Estimates, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2023-2024 financial year.

Appropriation Bill (No. 6) 2023-2024, which follows on from *Appropriation Act (No. 2)* tabled at Budget and *Appropriation Act (No. 4)* tabled at Additional Estimates, will provide additional expenditure authority in respect of the 2023-2024 financial year for capital works and services, payments to or for the states, territories and local government authorities, and new administered outcomes not authorised in specific legislation.





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# Entity Supplementary Additional Estimates Statements

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# Department of the Treasury

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# Department of the Treasury

## Overview of additional appropriations

The Department of the Treasury (the Treasury) is seeking a reclassification of \$525 million from Administered Assets and Liabilities through Appropriation Act (No. 4) 2023-2024 to increase Administered outputs through Appropriation Bill (No. 5) 2023-2024 to recalibrate the mix of grant and concessional loan funding provided through the National Housing Infrastructure Facility.

Complete details of resources and performance information can be found in the *Portfolio Budget Statements 2023-24* and the *Portfolio Additional Estimates Statements 2023-24*.

### Entity measures table

The Treasury has no new Government measures taken since the 2023-24 Additional Estimates.

### Supplementary additional estimates and variations

The following table details the changes to the resourcing for the Department of the Treasury at Supplementary Additional Estimates, by outcome. The following table details the estimates and variations resulting from new measures and any other variations (if applicable) since the 2023–24 Additional Estimates in Appropriation Bill (No. 5).

**Table 1.1: Supplementary additional estimates and other variations to outcomes from measures and other variations**

	Program impacted	2023-24	2024-25	2025-26	2026-27
		\$'000	\$'000	\$'000	\$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Reclassifications</b>					
National Housing Infrastructure Facility – grants	1.1	525,000	-	-	-
National Housing Infrastructure Facility – loans (a)	1.1	(525,000)	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		-	-	-	-
<b>Total net impact on appropriations for Outcome 1</b>		-	-	-	-

Prepared on a resourcing (i.e. appropriations available) basis.

a) Subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).



The following tables detail the Supplementary Additional Estimates sought for the Department of the Treasury through Appropriation Bill (No. 5).

**Table 1.2: Appropriation Bill (No. 5) 2023-2024**

	2022-23 <i>Available</i>	2023-24 Budget	2023-24 Revised	Supplementary Additional Estimates	Supplementary Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered items</b>					
Outcome 1 - Supporting and implementing informed decisions on policies for the good of the Australian people, including for achieving strong, sustainable economic growth, through the provision of advice to Treasury Ministers and the efficient administration of Treasury's function.	86,299	310,643	835,643	525,000	-
<b>Total administered</b>	<b>86,299</b>	<b>310,643</b>	<b>835,643</b>	<b>525,000</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>86,299</b>	<b>310,643</b>	<b>835,643</b>	<b>525,000</b>	<b>-</b>

Note 1: 2022-23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.



# Australian Bureau of Statistics

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# Australian Bureau of Statistics

## Overview of additional appropriations

The Australian Bureau of Statistics (ABS) is seeking additional appropriations of \$0.7 million through Appropriation Bill (No. 5) 2023-24, relating to measures since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO).

The funding will be used to implement the *ABS – delivering Census and modernising operations* measure announced in the 2024-25 Budget.

Complete details of resources and performance information can be found in the *Portfolio Budget Statements 2023-24* and the *Portfolio Additional Estimates Statements 2023-24*.

## Entity measures table

Table 1.1 summarises new Government measures taken since the 2023-24 Additional Estimates. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.1: Australian Bureau of Statistics 2023-24 Supplementary additional estimates measures**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>					
ABS – delivering Census and modernising operations					
	1.1	702	-	-	-
<b>Total payment measures</b>		<b>702</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Measure relates to a decision made post 2023-24 MYEFO. Further information can be found in *Budget Paper No. 2, Budget Measures 2024-25* under the Treasury portfolio.

## Supplementary additional estimates and variations

The following tables detail the changes to the resourcing for ABS at Supplementary Additional Estimates, by outcome. The following table details estimates and variations resulting from new measures and other variations (if applicable) since the 2023-24 Additional Estimates in Appropriation Bill (No. 5).

**Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations**

	Program impacted	2023-24	2024-25	2025-26	2026-27
		\$'000	\$'000	\$'000	\$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
ABS – delivering Census and modernising operations	1.1	702	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>702</b>	-	-	-
<b>Total net impact on appropriations for Outcome 1</b>		<b>702</b>	-	-	-

Prepared on a resourcing (i.e. appropriations available) basis.

The following tables detail the Supplementary Additional Estimates sought for ABS through Appropriation Bill (No. 5).

**Table 1.3: Appropriation Bill (No. 5) 2023-2024**

	2022-23 Available	2023-24 Budget	2023-24 Revised	Supplementary Additional Estimates	Supplementary Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental programs</b>					
<b>Outcome 1</b> - Decisions on important matters made by governments, business and the broader community are informed by objective, relevant and trusted official statistics produced through the collection and integration of data, its analysis, and the provision of statistical information.	369,091	425,181	425,883	702	-
<b>Total departmental</b>	<b>369,091</b>	<b>425,181</b>	<b>425,883</b>	<b>702</b>	<b>-</b>

Note 1: 2022-23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.



## Portfolio glossary

<b>Term</b>	<b>Meaning</b>
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered item	Appropriation consisting of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	A law of the Australian Parliament providing authority for Commonwealth entities to spend money from the CRF for a particular purpose. Entities may not spend money without an appropriation authorising the expenditure and, where necessary, other legislation authorising the specified purpose.
Appropriation Bill (No. 1)	This Bill proposes spending from the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by the Parliament and given Royal Assent, it becomes Appropriation Act (No. 1).
Appropriation Bill (No. 2)	This Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the 2 Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 2). Once the Bill is passed by the Parliament and given Royal Assent, it becomes Appropriation Act (No. 2).

<b>Term</b>	<b>Meaning</b>
Appropriation Bills (Nos. 3 and 4)	If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos. 3 or 4). Once these Bills are passed by the Parliament and given Royal Assent, they become the Appropriation Acts (Nos. 3 and 4). They are also commonly referred to as the Additional Estimates Bills.
Appropriation Bills (Nos. 5 and 6)	If an amount provided in Appropriation Acts (Nos. 1, 2, 3 or 4) is not enough to meet approved expenditure in a financial year, additional supplementary appropriation may be sought in Appropriation Bills (Nos. 5 or 6). Once these Bills are passed by the Parliament and given Royal Assent, they become the Appropriation Acts (Nos. 5 and 6). They are also commonly referred to as the Supplementary Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook – Provide information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures – Provide a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Federal Financial Relations – Provide information and analysis on federal funding provided to the states and territories.
Budget Paper 4 (BP4)	Agency Resourcing – Details total resourcing available to agencies.
Capital expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).

<b>Term</b>	<b>Meaning</b>
Departmental item	Resources (assets, liabilities, revenues and expenses) the entity accountable authorities control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year’s estimated final figures as included in the Budget documentation.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA entity.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities results in decreases in equity, other than those relating to distributions to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, Australian National Audit Office (ANAO) audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from the Parliament.
Forward estimates period	The 3 years following the Budget year. For example if 2023–24 is the Budget year, 2024–25 is forward year 1, 2025–26 is forward year 2 and 2026–27 is forward year 3.
Funds	Money appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.

<b>Term</b>	<b>Meaning</b>
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government’s budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions taken since the Budget. The report provides updated information to allow the assessment of the government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
‘Movement of Funds’ between years	A ‘movement of funds’ process is carried out twice each year in relation to un-expensed administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, there will be an increase in the amount appropriated in later year(s).
Net cash appropriation arrangements	<p>The net cash framework, implemented from the 2010–11 Budget, replaces funding for depreciation and amortisation expenses with a departmental capital budget (DCB) and the funding of make good expenses will cease to be paid in advance.</p> <p>The net cash framework applies to general government sector entities receiving funding from annual appropriations directly or via a special account, with the exception of the Department of Defence.</p>
Non-operating Official Public Account (OPA)	<p>Sometimes called ‘capital’ costs.</p> <p>The OPA is the Australian Government’s central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the CRF.</p>
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result Outcome	<p>Equals income less expenses.</p> <p>An outcome is the intended result, consequence or impact of government actions on the Australian community.</p>
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.

<b>Term</b>	<b>Meaning</b>
Portfolio Budget Statements	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity’s departmental appropriations.
Right of use (ROU) asset	Right of use (ROU) assets are the future economic benefits controlled by an entity leasing underlying non-financial assets. Entities are required to recognise ROU assets under <i>AASB 16 Leases</i> .
Special account	Balances existing within the CRF supported by standing appropriations (PGPA Act s. 78, s. 79 and s. 80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s. 78 of the PGPA Act) or through an Act of Parliament (referred to in s. 80 of the PGPA Act).
Special appropriations (including standing appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>